

## Office of National Drug Control Policy

## § 1403.3

of ONDCP should be submitted, in writing, to the Security Officer, Office of National Drug Control Policy, Washington, DC 20500.

### PART 1403—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREEMENTS TO STATE AND LOCAL GOVERNMENTS

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APPENDIX A TO PART 1403—OMB CIRCULAR A-128, “AUDIT OF STATE AND LOCAL GOVERNMENTS”

AUTHORITY: 5 U.S.C. 301.

SOURCE: 57 FR 55092, Nov. 24, 1992, unless otherwise noted.

#### Subpart A—General

##### § 1403.1 Purpose and scope of this part.

This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

##### § 1403.2 Scope of subpart.

This subpart contains general rules pertaining to this part and procedures for control of exceptions from this part.

##### § 1403.3 Definitions.

As used in this part:

*Accrued expenditures* mean the charges incurred by the grantee during a given period requiring the provision of funds for:

- (1) Goods and other tangible property received;
- (2) Services performed by employees, contractors, subgrantees, subcontractors, and other payees; and
- (3) Other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

*Accrued income* means the sum of:

- (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and
- (2) Amounts becoming owed to the grantee for which no current services or performance is required by the grantee.

*Acquisition cost* of an item of purchased equipment means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property